

Whistleblower Policy

(Whistleblower scheme)

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1 Purpose, Scope and Compliance

This policy describes how individuals can report suspected serious misconduct within the Currentum Group and how such reports are handled in accordance with high standards of confidentiality and privacy while protecting whistleblowers against retaliation.

This policy applies throughout the Currentum Group and is based on Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law (the EU Whistleblower Directive). This policy applies to all companies within the Currentum Group and covers operations in Sweden, Norway and Finland. The policy shall be applied with due regard to applicable legislation in each country, as well as relevant internal procedures and processes within each company.

The Directive establishes minimum requirements for reporting channels and protection against retaliation, including requirements for safeguarding the identity of whistleblowers.

We strive to create a culture where concerns are primarily raised through ordinary reporting channels, such as with an immediate manager or in accordance with the company's internal procedures (for example through a health and safety representative or the HR department). This policy applies when the use of ordinary reporting channels is not appropriate or possible.

2 Who Can Submit a Report?

The whistleblower channel may be used by individuals who have obtained information through work-related activities within or connected to the Currentum Group, including:

- Employees (regardless of employment type)
- Agency workers, consultants and interns
- Self-employed persons carrying out assignments for the Group
- Shareholders and members of management, administrative or supervisory bodies
- Subcontractors and suppliers
- Job applicants and former employees, where the information was obtained in a work-related context
- Customers and other stakeholders affected by our operations may also report suspected misconduct through the whistleblower channel

3 Reporting

For the purposes of this policy, reporting means that a person connected to the organisation informs the company that there is, may be, or has been some form of serious misconduct within the business that may cause significant harm to the company and/or its stakeholders.

4 In What Situations Can A Report Be Made

A whistleblower may submit a report if serious misconduct is identified within the business. The motives for reporting are irrelevant.

Serious misconduct includes, for example, criminal conduct punishable by imprisonment or other comparable wrongdoing. It is sufficient that the reporting person presents concrete suspicions of such serious misconduct through the reporting channel.

5 How Is a Report Submitted?

No specific format is required for making a report. However, to facilitate reporting, we have decided to provide an external and anonymous reporting channel available through Currentum's website and communication channels at: <https://report.whistleb.com/currentum>

When a report is received, the Chairperson of the Board of the Currentum company concerned will be granted access to the report and its contents. Within the scope of their role, the Chairperson is responsible for handling the report with the utmost care and confidentiality. The protection afforded to the whistleblower applies during employment and also after the employment relationship has ended.

A report may also be submitted to a health and safety representative within the scope of their duties, or by contacting the whistleblower's trade union organisation.

For the internal reporting channels described above, no special expertise regarding the matter is required from the reporting person. Protection against retaliation also applies to reports that later prove to be unfounded, provided that the whistleblower had reasonable grounds to believe that the information was true at the time of reporting.

6 What Happens When a Report Is Received?

As soon as a report concerning serious misconduct has been received, the whistleblower will receive confirmation that the Chairperson of the Board has received the report.

Once the Chairperson has been informed of the report, the information provided will be analysed to determine whether further investigation is required. The next step in the process is for the Chairperson to decide how the matter should proceed. The Chairperson will provide the whistleblower with regular feedback regarding the progress of the case and may ask follow-up questions where deemed appropriate.

The Chairperson will assess whether the matter should be handled further with the assistance of HR, legal counsel or the CEO, depending on the nature of the investigation.

If the matter does not involve serious misconduct, the Chairperson will contact the whistleblower as soon as the investigation has been concluded.

7 Version History

This policy is reviewed annually and updated as necessary.

Version	Review Date	Description of Change	Author	Approved By	Approval Date
1.0	2022 - 04 - 26		Head of HR & Sustainability	Board of Directors	2022 - 04 - 26
2.0	2026 - 05 - 07	Adapted to a Nordic Group policy covering subsidiaries.	Head of HR & Sustainability	Board of Directors	2026 - 06 - 11